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No Matter Who Is Hurt.

If the honest man who is Governor of New York and the honest man who is President of the United States discern benefit rather than injury to Republican interests in this State in a relentless overhauling of the Grocery, why should any other honest Republican hesitate?

The fears and desires and theories of political expediency entertained by the hostiles are negligible.

The apprehensions of the members of the old crackers and cheese crowd likely to be incited should serve as a positive stimulus to thorough investigation and fearless exposure, not as a deterrent.

Nobody will be hurt but the rascals.

For the Immediate Relief of the Administration.

There is no special need of dissecting any of the indirect and more or less ingenious projects for nullifying by Executive action or inaction the plain requirement of the Federal corporation tax law that the filed statement of a corporation's business shall be put on public exhibition when the assessment is made. We shall not even pause to express our admiration of the latest expedient of evasion, based on the absence of a specific appropriation and explained in yesterday's newspapers in the published letters of the President and the acting Secretary of the Treasury.

Possibly the case would be in better shape for the Supreme Court if there were maintained in administrative quarters an attitude of unwavering determination to enforce to the uttermost limits of oppression and inequity the publicity feature of the law. This feature was originally applauded as a more desirable thing than even the revenue from the corporation tax.

The safeguarding of property rights against an injury which may be irreparable if the sixth article is enforced and subsequently held unconstitutional by the court's decision rests with Congress, not with the Executive.

There is in the hands of the Committee on Ways and Means a bill introduced on January 10 by Mr. COUDREY of Missouri, numbered H. R. 17,504:

"Be it enacted, etc., That article three of the corporation tax law be amended in such form as to extend the time allowed for filing schedules and returns from the first day of March, 1910, to the first day of May, 1910, and the first day of May in each year thereafter.

"2. That article six of the corporation tax law be hereby repealed and the following substituted in lieu thereof: 'When the assessment shall be made, as provided in this section, the returns, together with any correction thereof which may have been made by the Commissioner, shall be filed in the office of the Commissioner of Internal Revenue.'

On Monday last a bill was introduced by Representative SOUTHWICK of New York repealing the entire sixth paragraph, which Mr. COUDREY's bill proposes to repeal, so far as it requires that the returns when filed shall be public records and shall be open to anybody's inspection.

Of course the enactment of either Mr. SOUTHWICK's bill or the second section of Mr. COUDREY's bill would dispose of at once of the odious requirement which is giving the Executive so much concern at present. On the other hand, the discussion of the general merits of the publicity provision might be so prolonged as to defeat the measure of relief now most urgently needed. It seems advisable to attend first to the matter of the extension of time for making the returns.

If Congress deems it proper to prevent injustice to the corporations and at the same time to extricate the Executive from serious embarrassment the way is easy.

Let the Committee on Ways and Means report Mr. COUDREY's bill favorably as to its first section. If a longer extension than two months is needed to overlap the probable date of the test cases, let the period be extended to three months or six months, for the year 1910 only. With these amendments let the House pass the Coudrey bill promptly. There is little doubt of the prompt acquiescence of the Senate.

And when it gets to the White House, will not the President reach forth his fat with eagerness for a pen wherewith to sign the postponing amendment?

The Corporation Tax and Realty Companies.

The promoters of the Federal corporation tax do not seem to have informed themselves fully concerning the fundamental differences in organization between the various classes of corporations. As a consequence one of the most numerous and important of these is called upon to pay under heavy penalties

ties for noncompliance an unintended and ruinous surplus tax.

In this borough alone there are 5,000 active real estate corporations. Under the provisions of the laws of New York State corporations are required to issue their capital stock at par and for value received, either in property or in cash. The capital stock of real estate companies, therefore, legitimately covers the equity only, and not the full value of property held in fee simple. As a rule from 60 to 70 per cent. of the full value is carried on mortgage, the remaining 30 to 40 per cent. representing the equity against which capital stock is issued. Hence real estate corporations, unlike mercantile corporations, normally maintain an indebtedness far in excess of their capital stock. The Federal tax, however, provides that in ascertaining the net taxable income of corporations interest on indebtedness may be deducted only to the extent that the indebtedness does not exceed the capital stock. In other words, if the capital stock is \$100,000 interest may be deducted on \$100,000 of debt, but not on any debt beyond that sum.

To amplify the illustration, assume that a corporation capitalized at \$100,000 holds title to a piece of realty worth \$350,000. The property would carry a mortgage of \$250,000 at 5 per cent., entailing a yearly interest payment of \$12,500. The Federal tax permits a deduction from the gross income of not more than \$5,000 for interest, and the corporation is taxed on the remaining \$7,500, which it does not own; but because Congress did not take the trouble to learn that whereas in the case of ordinary corporations credit is based mainly on the security represented by the capital, in the case of realty corporations it is based chiefly on the market value of the property controlled by deed of ownership regardless of the capital.

Plural Voting in Great Britain.

A measure which British Radicals are pressing upon their leaders for enactment in the new Parliament is the prevention of plural voting. A plural voting bill was introduced and dropped in the late Parliament. A Conservative member, Mr. F. E. SMITH, K. C., then estimated that at an ordinary election 400,000 plural votes were cast.

In the recent campaign this number was doubtless increased to 500,000 at least, owing partly to the extraordinary interest and animation of the electorate, partly to the use of automobiles, which in some instances made the casting of a second or third vote by the same individual possible where in earlier days it was physically impossible, and in many cases facilitated the action. No reasonable estimate places the Liberal share of the plural vote, which is simply a property qualification, at higher than a quarter, so that it is doubtless true that the Liberals must secure a majority of 300,000 votes or more before they even begin to build up the surplus which actually counts in the final figures.

In these circumstances the Radical agitation for the stoppage of this peculiarity of the British electoral system is not unnatural, and if it could be effected without raising awkward questions about the overrepresentation of the "Celtic fringe," to which the party owes some thanks in these days, there is little doubt that it would "go through."

A Soldier of Science.

The case of JOHN R. KISSENGER of South Bend, Ind., is novel. Application has been made on his behalf for a pension of \$100 a month on the ground that he offered himself as a subject for yellow fever experiment in Havana ten years or so ago and that he has never recovered his health. It appears that the doctors were entirely successful in inoculating him with the disease through the medium of infected mosquitoes. The record shows, however, that they could not cure him of the after effects. KISSENGER has been in bad health ever since, and now applies, it seems to us with perfect propriety, for a pension sufficient to maintain him in ordinary comfort.

What will attract the attention of all the "old timers" is the circumstance that KISSENGER, having contracted a genuine case of yellow fever, did not get well afterward; and this is not the history of yellow fever cases contracted naturally. According to the experience and observation of those who have seen yellow fever epidemics during the last forty years the patient who recovers—and according to the treatment and the nursing a very large majority of patients do recover—finds himself in perfect health and quite exempt from the complications and the "flarebacks" that wait on other serious maladies. In Panama, Vera Cruz, Havana, Rio and other places once known as the habitats of yellow fever the disease so far as concerns the natives is a sickness of children. These have it in their infancy, like mumps and measles, and only in the rarest cases are native adults included in its ravages. So it is chiefly in this country that yellow fever can be studied in its relations to all ages and conditions, and the inference hitherto deduced from the inquiry is to the effect that yellow fever is a disease of singular and straightforward frankness. You are attacked, you undergo a sustained paroxysm of five days duration, and at the end of that time, or perhaps before, you are either dead or in a fair way of recovery to perfect health. There are no afterclaps, no harassing and stubborn complications. It is a square fight, you die or you get entirely well. Such is the history of yellow fever in New Orleans and other Southern cities, where the disease has always been exotic, but in years long past very prevalent indeed; and the exceptions to the rule have heretofore been so extremely few that they were dismissed as negligible.

The Kissenger case, however, suggests the possibility of a new development when yellow fever has been artificially produced, and it seems to admonish that fresh and more elaborate research is demanded. It may be that the physicians, having satisfied themselves that yellow fever can be communicated by infected mosquitoes, and being quite convinced, however the original cause of yellow fever may have arisen, that no future visitations of the malady are possible save through that particular medium, will now cease the contrivance of ways to produce yellow fever and devote their talents to its prevention and cure. Nevertheless this apparent difference in character between a disease artificially propagated and the same disease acquired in the ordinary course is peculiarly interesting, and it ought to be looked into by competent medical men, if only for academic purposes.

Meanwhile Mr. KISSENGER of South Bend ought to have that pension if the facts are as given. It is clear that he sacrificed himself in the interests of science, and naturally science—meaning in this case the Government—is bound to take care of him.

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Austria and Russia.

The purpose of Count Aehrenthal's visit to St. Petersburg and the nature of the agreement that has been reached between Austria-Hungary and Russia are matters of considerable conjecture and of peculiar interest at this time on account of their bearing upon the peace of Europe. Negotiations for a better understanding between these two Powers that would be most immediately affected by troubles in the near East, have been in progress for some time, and the feeling is that if the Powers are determined upon peace they will attain their object.

Germany has naturally been extremely suspicious regarding the whole matter, and the press has expended considerable space in trying to discover who is at the bottom of it all. Austria has been accused of gross ingratitude by some writers in view of the assistance that Germany furnished her in her plans of southern extension, and by others the blame is put upon Count Aehrenthal, and he has been severely attacked.

The misunderstanding between Russia and Austria-Hungary grew out of the latter's annexation of Bosnia-Herzegovina, the rapprochement with Bulgaria, whereby a barrier was introduced against the advance of Muscovite influence in the peninsula, and the political suppression of Serbia. These were all acts calculated to wound the pride of the Russian people, but they were powerless and had to content themselves with mere diplomatic protest by their Government. A decided coolness arose between the two rulers that resulted in the breaking of plans for visits and the studied avoidance of Austrian territory by the Czar in his visit to the King of Italy. Another result was the attack in Russia upon Count Aehrenthal, who while Ambassador to the Russian court had been influential and popular.

To imagine that the normal diplomatic relations between the two countries can be restored instantly is expecting too much after the extent and intensity of the feeling that existed for more than a year; but it is well known that the aged FRANCIS JOSEPH has worked hard for friendly relations, and his wishes in this regard have been seconded by their heir apparent, Archduke FRANCIS FERDINAND.

There appears to be little reason for the opinion expressed by some of the German newspapers that a relief in the tension of Austro-Russian relations will be accomplished at the expense of Germany. What it is believed will be accomplished, at least what it is hoped will be, is an exchange of assurances that the two Powers desire to maintain the present situation in the Ottoman Empire and in the Balkans in general, and that in case of need they will use their influence to that end. In this event the two Powers will be in good position to restrain any attempt to play with fire in that part of Europe.

Massachusetts N. I. A. L.'s.

The Senate bill 609, incorporating the National Institute of Art and Letters, has been passed by the Senate. The House reported it with amendments and ordered it to be printed. We have not counted the illustrious names catalogued in the list, but we assume that it contains all or most of the "two hundred and fifty ordinary members" which is the extreme limit of its size. Massachusetts fares well, as might have been expected. Here is her class of the N. I. A. L.'s:

ADAMS, BROOKS; ADAMS, CHARLES FRANCIS; BATES, ARLO; CARLE, G. W.; CONNOLLY, JAMES R.; COUDREY, S. M.; FORD, W. C.; GORDON, GEORGE A.; GRANT, ROBERT; GREENBLATT, FREDERICK; HIGGINSON, T. W.; HOWE, JULIA WARD; HOWE, M. A.; DE WOLFE, JAMES; HENRY, JOHNSON; OWEN, LOUIS; H. C.; LOWELL, ABBOTT LAWRENCE; MORSE, J. J.; PERCY, BLISS; PERCY, T. S.; PIER, A. S.; RHODES, JAMES FORD; ROYCE, JOSEPH; SANTANA, G. E.; STIMSON, F. J.; SULLIVAN, T. R.; WENTLAND, BARRETT; WHITING, CHARLES G.; WOODBRIDGE, A. E.; RENSON, P. W.; PRABOOT, ROBERT S.; PARCE, C. S.; FORTY, E. C.; SARGENT, JOHN S.; TARBELL, E. C.; VANDER, E. VINTON, F. P.; DE CAMP, J. GAY; WALKER, LORELLER; M. C.; BIRD, ARTHUR; CHADWICK, G. W.; CONYER, F. S.; FOSTER, ARTHUR.

Forty-four names, if we have counted straight; a very distinguished and proportionately large roll. New York has 104, but New York is the natural magnet for all the talents, and not the least in literature and the arts. It is to be noticed, however, that all New York N. I. A. L.'s seem to be ordinary members. Even THEODORE ROOSEVELT is apparently regarded as an ordinary member, however, is the name of the Hon. JAMES B. CONNOLLY, who is certainly an extraordinary member. Has not the National Hero and Life Saving Institute been incorporated?

Gaasnade.

The Hon. BEAUCHAMP CLARK of Pike county leaps to his feet; great Glamis, worthy Cawdor, "Speaker of the next House," the next Democratic candidate for President, named already by the Missouri School of Poets. He leaps to his feet to pay worship to the Big Muddy and the River and Harbor Committee, which is connecting it with the United States Treasury.

"I want to congratulate the committee on going out there and getting an object lesson in

my Congressional district, on that stretch of the river from Jefferson City to Gasconade City. Improvements there have stood for fifteen years as an object lesson of what can be done by improving this stream, which the chairman calls an alluvial stream; and if that system were pursued I will venture the opinion that the Missouri River would be navigable and have a great deal of commerce on it. I say that the money is well spent if never a passenger or a pound of freight goes up or down the river. [Applause.] It fits railroad rates."

It fixes railroad rates; what an old and well beloved phrase! No doubt Mr. CLARK will wave it to the passionate waving of Chautauqua's handkerchiefs next summer. Meanwhile go with him to the county where he should have been born, where he must have been born, no matter what his biographers say:

"Why, in the little town of Hermann, in Gasconade county, on the south bank of the Missouri River, which has about 1,500 or 2,000 people in it, they made last year 2,000,000 gallons of wine, which had to be shipped elsewhere."

"Mr. BROWN: They drank it. [Laughter.]

"Mr. CLARK: No; they did not drink it. [Reverent laughter.] They drank their part, no doubt. The little city of Washington, on the south bank of the Missouri River, furnishes a very large commerce. All the cob pipes used by the civilized world are made there. It is a very large industry."

As to the wine of Hermann, our affection for Mr. BRYAN, now going dry, forbids us to speak. But for the Missouri corncock, if it be the genuine corncock, whereon brave and saving men have been known to breakfast, hymns of thanksgiving should be sung. To a district that gives the world corncock pipes and CHAMP CLARK perhaps a grateful country ought to pay higher tribute. Shall we not live to see the day when ocean steamers pursue their majestic way to Washington, Gasconade county, Mo., there to load up with corncock pipes and "souvenirs" of CHAMP CLARK, "our next Speaker" and "our next President?"

When former Judge ANDERSON S. RODENBERRY appears in the House of Representatives to take the oath as successor to the late JAMES MATTHEWS GRIGGS of the Second Georgia district there will be no demonstration by the Democrats, as there was when Mr. C. C. DICKINSON appeared in the House the other day as the hero of a glorious triumph of numbers in Missouri. The Second Georgia is one of those Southern districts in which all the votes are cast by Democrats.

The chase in Europe is so often a battle with the royal photographers in attendance that the following incident seems incredible:

"The bear suddenly rushed out and made for Count Bismarck, who fired at him and missed. The animal reached the Ambassador and had a paw on his chest when the Count fired again, inflicting a mortal wound."

It sounds much more like Uganda than Livonia.

REFUGE FROM THE OCTOPUS.

Blessed Condition of the Countryman Who Has a Smokehouse.

TO THE EDITOR OF THE SUN:—Sir: While the investigation of the high prices of food is going on, let us ask the question why the rural population should not enjoy themselves and cultivate comfortably tight waistbands on their own immediate resources. We all have heard of little old Jo Brown's country place in Georgia. He is now the Governor of that State, but that changes nothing of the fact that he is a countryman (not a detractor, but a defender of the average countryman can easily stare the wolf out of countenance and loosen his waistcoat with real confidence. ROANOKE, WASHINGTON, D. C., February 16.

Reply to a Bumptious Young Lawyer.

TO THE EDITOR OF THE SUN:—Sir: Tonight's Evening Post contains a letter signed "The Young Lawyer," which is taken to task for criticizing Mr. Wickham's Federal incorporation bill in respect of its clause making charters "subject to alteration, suspension and repeal." "A Lawyer" says that similar provisions exist in the State Constitutions of the United States. "The Young Lawyer" should peruse that neglected document the Federal Constitution. He will there discover that only the several States are prohibited from impairing the obligation of contracts. The United States Government is under no such restriction.

Hence THE SUN was right, as usual, and an amendable Federal charter would be worthless. Q. E. D. ANOTHER LAWYER, NEW YORK, February 16.

American Rhodes Scholars Oxford.

TO THE EDITOR OF THE SUN:—Sir: I gather from the course of a visit to this ancient city that the Rhodes scholars from the United States, of a temporary nature, no doubt, but interesting, in every way ought to be taken to mark the rest should be devoted to recreation and the recuperation of the strength lost in labor. Idleness is a sin, it is maintained, but so is overwork, and every man ought to regulate his life so that he may have an equal share of activity and of rest. The founder of the movement, the Prophet Kumblich lives up to his high ideals, and although he is a cobbler and has a wife and children, he does not deem it proper to leave work every Thursday afternoon and to repose till Monday.

A Summary Explanation.

TO THE EDITOR OF THE SUN:—Sir: The prime cause of the "high prices" now prevailing may be given in six words: Executive and legislative inefficiency and folly. A philanthropist gave a dollar for the heathen and added five more for transportation charges. This sum was to be the present national administrative plan of making the end meet the means. J. W. L. COOPERSTOWN, February 12.

THE GROILER WHISTLER.

Mr. Kennedy's Catalogue.

Under the auspices of the Grolier Club of the city of New York there was published the other day a monumental collection of the etched work of Whistler, illustrated by reproductions in color of the different states of the plates, compiled, arranged and described by Edward G. Kennedy. We hold no brief for reproductions of black and white or color, but the results in this particular case far surpass expectation, and any one of the 400 persons lucky enough to possess the three large portfolios may justly feel happy. It is as close to Whistler as can be accomplished by mechanical means. Mr. Kennedy's catalogue is treasure trove for lovers of the Whistler etchings. So vast an undertaking cost him years of research and travel and had to be backed by enthusiasm and by his profound erudition on the subject. The catalogue is preceded by a preface, in which the author, all Royal Courtiers, in which he lays emphasis on Whistler's extraordinary mastery of line. The slippery, subtle color harmonies of his portraits, his nocturnes and fireworks are apt to deceive the unknowing. His genius was eminently linear, though it was a line that found little favor with the devotees of the firm classic line. The aloofness of his temperament betrayed itself in his contempt for the subject. His scheme, as he once said, was to bring about a certain harmony of color; but, as Mr. Cortisio points out, that credo does not altogether explain the touching emotional quality in the portrait of his mother. In his black and white he was still more personal, though his appeal may appear to be less universal.

Mr. Kennedy briefly relates the history of the collection. He refers to the first catalogue, prepared by Ralph Thomas: "A catalogue of the etchings and dry points of James Abbott McNeill Whistler, London, 1874." In this eighty-five subjects were enumerated. In 1898 A. W. Thibaudau of London published "Whistler's Etchings; a Study and a Catalogue," by Frederick Wedmore. It describes 214 plates, the arrangement fairly chronological. A second edition was printed about 1899 with fifty-four additional subjects. Mr. Kennedy put forth in 1902, with the imprint of H. Wunderlich & Co., a catalogue "compiled by an amateur, supplementary to that compiled by F. Wedmore." This brought the number of etchings up to 367. But Whistler had been a rapid worker, keeping no record and not even dating his plates, except in the first years of his career (not after 1870). Mr. Kennedy, true sportsman in the field of art that he is, did not feel satisfied. The Caxton Club printed in 1909 a descriptive catalogue compiled by Howard Mansfield, and this almost exhausted the list, containing 440 numbers described. But Mr. Kennedy had years before, in 1901, made the skeleton of his plan, and his work tops Mr. Mansfield's valuable contribution.

In 1900 Rovinski's masterly catalogue and facsimiles of the work of Rembrandt appeared in St. Petersburg and greatly stirred Mr. Kennedy. It also confirmed him in his notion that a catalogue could be made of the etchings. Filled with this idea he had many discussions with the late E. B. Holden, president of the Grolier Club in 1906, as to the possibilities of the scheme. If they had foreseen the dry remarks that the contemplated catalogue with its plates in various states reproduced would mount up to over 1,000 then the affair would have been dropped; but, this number not even guessed at, Mr. Kennedy visited Whistler at his studio in Fitzroy Square in 1901. To the question of a catalogue gentle James crisply replied "Certainly not." He had a horror of what he called "commercial catalogues." When Rovinski's work, and with it for the sake of comparison some original etchings of Rembrandt, was shown to him he saw the proposition in another light. Then, too, he saw that the projected catalogue was intended for a club of 375 members, was to be subscribed for and only a limited edition of 400 copies to be issued, must have influenced Whistler. He praised the Rembrandts and the reproductions. "This is very well," he cried, and consented. He was a worshipper of the wonderful Dutchman, and beneath Mr. Kennedy's example—original of the "Clement de Jonghe" head he wrote: "Without flaw! Beautiful as a Greek marble or a canvas by Titoret. A masterpiece in all its elements, beyond which there is nothing." James among the prophets!

He died in 1903. A year later the scheme began to take shape. After many journeying parties were gathered from the four quarters of the globe. Mr. Kennedy had acquired the famous MacGillivray collection of Whistler etchings and dry points, and he photographed them before their ultimate disposal. What is called the photogalvanic process was employed—the facsimile cannot be retouched—which has its drawbacks, to be sure, yet the average quality of the one thousand odd reproductions is amazingly good. The etchings are arranged chronologically. Whistler's hatred of plates, wide margins and "remarque" led him to the opposite extreme; beginning with the Venetian series he crisscrossed his impressions to the plate mark. Sometimes the edge of a plate was cut into. Every variation of the plates is reproduced, including the cancelled. The editorial labor involved must have been exhaustive.

Mr. Kennedy says that "as a matter of record it may be noted that few of Whistler's etchings were issued in sets." The first was the so-called "Britannia set," in reality the French set. This was 1871, though a number of the plates had been made ten years previously. In 1880 appeared "Venice, Whistler; Twelve Etchings." This was known as "The First Venice Set." Some wonderful pieces are in it; it is hardly possible to find a more beautiful set of plates. In 1889 appeared the "The Twenty-six Etchings." The list Mr. Kennedy gives. He also says that the "Naval Review" plates were not issued distinctively as a set, nor were the Amsterdam subjects. He adds a long list of names, the owners of the original plates. It is in the notes to the catalogue that his work was cut out for him. Every plate, every variant, no matter how slight, is noted with fulness. Any change in ink, any scratch, so it has significance, is set before us by the conscientious editor. If on the fifth variation of an etching entitled "Annie" (No. 10 in the Grolier catalogue) Whistler wrote "Legs not by me; the important work of another," it is recorded. (This particular impression is in the Lenox Library. This is the procedure of the editor, taking No. 22, "The Rag Gatherers," as a specimen. There are five different states. "First, the pot at lower corner is white; second, there is more work on the wall over the pot, including a few lines, almost vertical, at upper right; third, there is closer and more intricate work all over the plate; the pot is shaded with cross lines; fourth, a

series of cross lines has been added to the shadow at lower right, between the waste basket and the doorway; fifth, two figures are now in the background, a girl sitting up in bed, a boy standing near her. Under 'Whistler' at right, there is an indistinct date, '1851,' which should be, doubtless, '1857.' And so on through the 144 large pages.

It is positively fascinating to follow the mental processes of the artist as exemplified in the various states of his plates. The additions, suppressions, emendations, burnings and variations were the outcome not of a capricious temper but of a fastidious devotion to an ideal of beauty. You feel as if you were assisting at the birth of a picture as you note the growth from a nebulous mass in an early state to the efflorescence of a charming girl or youth or an old hag in the completed state. London and the Thames, Paris, Venice, Amsterdam—and the superb Zandam plate also, the nudes, the figures with their tiny remarkable publications. What a pity it is not for the world at large! As it is, the Grolier Club is to be congratulated. Mr. Kennedy is to be complimented. Such things of beauty are joys for a lifetime (why drag in eternity?).

STELLA FLINT'S PLEADINGS.

A Question as to the Special Privileges of the Little Corporation in Windsor.

TO THE EDITOR OF THE SUN:—Sir: Far be it from me to defend the Federal corporation tax law, as on general principles I regard it as iniquitous and I believe it to be unconstitutional; but there is a question I would like to put appropos of your editorial article "Stella Flint and the United States." Is there not a material difference between the Windsor firm with the unlimited personal liability of its members and its incorporated competitor with the liability of its stockholders limited to the bare extent of their stock subscriptions? The one set people risk their all in the venture, the other not more than they see fit to advance in its support.

Hence is there not a distinction to be found between the two enterprises that is really a difference, and is therefore the hardship of the corporation as great as it is painted? Is there not a clear remedy for those composing the corporation in dissolution? Mind you, I don't assert that this group of people can be driven to that or any other remedy; but I am a lawyer, and I regard it as my duty to point out the responsibilities as against those who withhold from their business ventures the full benefit of their personal resources, and I feel entitled to more liberal consideration consequently.

If there was more of this personal responsibility and less of evasion of it among us the moral tone of our business world would be higher, and probably the Federal corporation tax law would never have been enacted, for there would have been no excuse for it.

BUSINESS MAN.

NEW YORK, February 16.

Stella Flint would probably reply to our esteemed correspondent's question that whatever advantages in the way of limitation of individual liability the little corporation in Windsor possesses over the partnership firm that is its neighbor are already recognized and taxed by the authority that granted them. "Business Man" will find that in one of the pleadings in the Vermont case which we did not print on Wednesday Stella Flint says, through counsel, to the Federal court: "The said charter and franchise [of the Stone Tracy Company] were granted and obtained for a large and valuable consideration paid by the incorporators to the State of Vermont at the date of the incorporation of the defendant corporation, and that said charter and franchise have since then been continued in force by the State of Vermont in consideration of annual payments, called franchise taxes, paid by the defendant corporation to the State of Vermont."

Medical Expert Testimony.

TO THE EDITOR OF THE SUN:—Sir: There was printed in THE SUN of February 17 an extract from the Boston Medical and Surgical Journal expressing the views of Judge William Schofield of the Massachusetts Superior Court upon the subject of medical expert testimony.

I am not willing to accept any view of this subject which concludes that: "Until public opinion or legislative opinion shall be so changed as to make it prohibitive the selection of medical expert witnesses by parties, there is no practical advantage in enacting statutes which provide for the appointment of experts by the court. The parties will go on selecting their own experts, and medical expert testimony will go on as it was before. If authority should be given to the court, as is given in the Michigan statute of 1905 and in proposed statutes in other States, to appoint experts on its own motion and to call them as experts on the cross examination, the result will be merely to add a third class of experts to those selected by the parties and to increase the number and possibly also the variety of medical expert opinions. The fact that the official board of list of medical experts cannot be made exclusive is a strong practical reason against adopting the system of official medical expert witnesses in the United States."

I am of the opinion that the selection by parties in litigation of their own medical experts will be very much less practiced when the court appoints the expert than when the parties select their own. It is now very generally accepted that the professions of medicine and law that the medical expert witness testifying for one side and for a fee becomes not only a witness but an advocate, and his testimony is practically discredited by the jury before it is given.

On the other hand I believe that selection of a medical expert by the courts places him before the jury as a person entirely disinterested and therefore better qualified to give testimony which will be accepted as of real value. The jury is not to investigate and their attorneys will not be willing to incur the heavy expense of a paid medical expert when, as in my opinion will be the case, the jury will credit the one and discredit the other.

The present status of medical expert testimony is discreditable to both the professions, and not only medical societies but the bar should aid in reform by bringing forward the moral issue involved and impressing it upon members of these two professions as well as the public.

JOHN A. VETH, M. D.

NEW YORK, February 17.

Automobiles in Madrid.

FROM THE DAILY COURIER AND TRADE REPORTS.

In the Spanish capital a war of population equal to that of St. Louis or Boston, with the result, the Government officials, the large numbers of people who have made fortunes in the automobile and nearly all the nobility, there are only 72 licensed automobiles and no more. The reasons assigned for this relatively small use of automobiles are as follows: The cost of gasoline, 4 cents a gallon, which holds all but the rich from the use of the machines; the conservation of many residential families in clinging to horses and carriages. Although this is gradually disappearing in the face of the fact that the automobile has been adopted by royalty and the leaders of the nobility, the prices which have been demanded for the machines, which have been used by all but the very rich—prices which would be equivalent to a small fortune—has been a great deterrent. Most of the machines in use are from ten to twelve years old, and many of them are out of date, their owners are usually of the aristocracy of moderate price, and this market will grow. The city is making large extensions to its boulevard system, and this will do much to increase the popularity of motoring. The roads in the country are fully as good as the famous roads of France, and motoring excursions are becoming the fashion. But manufacturers are not to be lulled by this market which has their own limitations on the ground to look after their own interests.

A Disraeli Story.

FROM THE LONDON GLOBE.

Mr. Alfred Ringer, an old election agent who has just returned from twenty-five years in the Aylesbury constituency, has been sitting on the balcony of the George Hotel to a great crowd in the market square, when a cattle dealer shouted: "Speak up, Dizzy!" To which the great man made a sign of assent, and then he was ordered and his words as sharp as flint, my saying: "I would never penetrate the thick skull of my Radical friend John Isaacs."

WOMEN BARBERS OF MASSACHUSETTS.

FROM THE BOSTON RECORD.

I am told that there are 200 women barbers among the some 7,000 barbers in Massachusetts.